



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

January 10, 2002

The Honorable George Jones, Jr.
Chief Judge
County of Franklin General District Court
Post Office Box 569
Rocky Mount, VA 24151

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Franklin General District Court for the period October 1, 2000 through September 30, 2001.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; no material weaknesses in the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

MAGISTRATE ISSUES:

The results of our tests found the Magistrate properly stated, in all material respects, the amounts recorded and reported in the financial management system; and no instances of noncompliance with applicable laws, regulations, and policies. However, we noted a weakness in internal controls that the Chief Magistrate needs to address as described below.

Reconcile Bank Account

The Chief Magistrate does not reconcile his checking account monthly as required by Chapter 10 of the Magistrate's Manual. The Chief Magistrate should reconcile the checking account within a week of receiving the bank statement. Failure to reconcile the bank account increases the risk of improprieties or unwarranted bank charges going undetected.

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We discussed these comments with the Magistrate on January 10, 2002 and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK/cam

cc: The Honorable M. Lee Stillwell, Jr., Judge
The Honorable William N. Alexander II, Circuit Court Chief Judge
Jacqueline P. Brubaker, Clerk
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia

GDC Franklin

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1 Report File
1 Working Papers